

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

**CASE NO.: 2:14-CR-227
JUDGE SMITH
MAGISTRATE JUDGE DEEVERS**

DAVID M. EATON,

Defendant.

ORDER

On November 5, 2014, the Magistrate Judge issued a Report and Recommendation pursuant to 28 U.S.C. § 636(b)(1), recommending that the Court accept Defendant Eaton's plea of guilty to Count Eleven of an Information charging him with willfully failing to truthfully account for and pay over to the Internal Revenue Service employee withholding amounts, in violation of 26 U.S.C. § 7202. Defendant, represented by counsel, waived his right to appear on the matter before a District Judge. The Magistrate Judge conducted the colloquy required by Rule 11 of the Federal Rules of Criminal Procedure. Defendant's plea was knowing, voluntary, free from coercion, and had a basis in fact.

Defendant was specifically informed of his right to contest the Report and Recommendation by filing any objections within 14 days of the issuance of the Report and Recommendation pursuant to 28 U.S.C. § 636(b)(1)(B) and Rule 72(b) of the Federal Rules of Civil Procedure. Defendant did not file any objections.

Accordingly, the Court **ADOPTS** the Report and Recommendation and **ACCEPTS** Defendant's plea of guilty to Count Eleven of the Information. Defendant is hereby adjudged guilty of willfully failing to truthfully account for and pay over to the Internal Revenue Service employee withholding amounts.

IT IS SO ORDERED.

/s/ George C. Smith

GEORGE C. SMITH, JUDGE
UNITED STATES DISTRICT COURT